

W E S T V I R G I N I A

State Auditor's Office

GLEN B. GAINER III, STATE AUDITOR



2009 State Dollar Report

WWW.WVSAO.GOV

December 31, 2009


The Honorable Joe Manchin III
Governor, State of West Virginia
State Capitol Complex
Charleston, West Virginia 25305

Dear Governor Manchin:

In accordance with the provisions of Chapter 12, Article 4, Section 7, of the West Virginia Code, I present herein a consolidated statement of receipts and expenditures for the fiscal year ending June 30, 2009.

A statement of bonded indebtedness of the state and the balance remaining in the various state funds on June 30, 2009 are also included in accordance with the aforementioned statute.

Respectfully,

A handwritten signature in blue ink, appearing to read "Glen B. Gainer III", with a stylized flourish at the end.

Glen B. Gainer III
State Auditor

GBGIII/nlp

Table of Contents

Statement of Bonded Indebtedness (5 Year Trend).....	1
Budgetary Fund Balances.....	2
General Revenue Fund (Accumulated Surplus).....	3
Revenue Shortfall Reserve Fund and Part B (Summary).....	4
Revenue Shortfall Reserve Fund and Part B (Transaction History).....	5
Personal Income Tax Refund Reserve Fund (Transaction History).....	6
Revenue Collection (Summary).....	7
Revenue by Source (Fiscal Year 2009).....	8
Governmental Funds (Revenue by Source).....	9
Revenue by Source (Chart).....	10
General Revenue by Source (5 Year Trend).....	11
Highway Tax Fund (5 Year Trend).....	12
Governmental Funds by Source (5 Year Trend).....	13
Expenditure Summary.....	14
Expenditures by Function.....	15
Expenditures by Fund (Recapitulation).....	16
Expenditures by Function (Chart).....	17
Purchasing Card Program Summary.....	18
State Purchasing Card Monthly Total Dollar Amount (Chart).....	19
State Purchasing Card Monthly Transaction Volume (Chart).....	20
Public Utilities Summary.....	21
Public Utilities by County.....	22-23
Top 200 Vendors.....	24-27
Top 100 Purchasing Card Vendors.....	28-29

Basis of Accounting

This report is prepared in compliance with constitutional provisions and State statutes which require the State to operate on a cash basis. The fiscal year begins on July 1 and ends on June 30. Expenditures are recognized when disbursed and receipts are recognized when deposited to the State Treasury. All appropriated accounts as listed in the annual budget bill have thirty-one days following the end of the fiscal year to pay for goods or services encumbered before July 1.

Statement of Bonded Indebtedness

(Principal Outstanding as of 6/30/2009) *

	FISCAL YEAR				
	2009	2008	2007	2006	2005
General Obligation Bond					
Education					
Better School Building			-	-	-
Infrastructure & Jobs Development					
All Issues	232,339,606	243,176,319	253,919,156	265,521,492	273,013,910
Transportation					
Better Highways	-	-	-	-	1,480,000
Safe Roads	371,105,000	401,190,000	439,345,000	447,995,000	466,435,000
Total General Obligation Bonds	603,444,606	644,366,319	693,264,156	713,516,492	740,928,910
Revenue Bonds (paid from the General Revenue Fund)					
School Building Authority	214,125,000	215,675,000	226,740,000	241,920,000	259,010,000
Total Revenue Bonds (paid from General Revenue)	214,125,000	215,675,000	226,740,000	241,920,000	259,010,000
Lottery Revenue Bonds					
Economic Development Authority	206,480,000	214,125,000	221,565,000	228,840,000	236,005,000
School Building Authority	187,795,000	99,040,000	111,700,000	124,015,000	135,805,000
State Building Commission	16,805,000	25,465,000	33,675,000	41,455,000	48,830,000
Total Lottery Revenue Bonds	411,080,000	338,630,000	366,940,000	394,310,000	420,640,000
Revenue Bonds					
Tobacco Settlement Finance Authority	878,911,503	898,821,503	911,141,503	-	-
Economic Development	880,274,618	927,508,479	1,039,698,294	612,627,887	530,667,127
Education, Department of	-	-	-	2,067,692	2,126,644
Fairmont State College	64,766,956	66,484,673	68,145,123	69,110,000	62,035,000
Glenville State College	5,336,039	5,453,582	1,500,000	-	-
Higher Education Policy Commission	202,260,000	216,350,000	229,890,000	241,745,000	254,210,000
Highways Division of	165,160,000	98,875,000	109,160,000	-	-
Hospital Finance Authority	1,349,886,470	1,123,877,704	1,068,498,426	1,101,959,335	840,454,834
Housing Development Fund	718,980,000	756,180,000	748,670,000	734,190,000	707,900,000
Infrastructure & Jobs Development	122,875,000	124,530,000	126,140,000	89,020,000	88,710,000
Marshall University	41,775,000	42,820,000	44,240,000	45,400,000	46,515,000
Parkway Authority	89,750,000	97,080,000	103,760,000	106,998,698	110,045,522
Public Energy Authority	80,000,000	83,490,000	83,490,000	88,180,000	99,520,000
Rail Authority	-	-	425,000	820,000	1,190,000
Regional Jail	81,645,000	85,980,000	90,110,000	94,050,000	97,810,000
Shepherd College	49,275,000	50,315,000	31,595,000	32,320,000	32,320,000
Solid Waste Management	-	-	-	-	-
Water Development	248,030,000	254,715,000	261,045,000	267,630,000	258,935,000
West Liberty College	12,225,000	12,625,000	13,005,000	13,005,000	13,360,000
West Virginia State University	6,845,803	7,174,599	7,473,259	7,645,983	8,267,032
West Virginia University	298,351,286	287,319,716	297,370,868	302,055,868	306,540,868
West Virginia University-Parkersburg	432,022	-	-	-	-
West Virginia University-Institute of Tech CTC	454,223	-	-	-	-
Total Revenue Bonds	5,297,233,920	5,139,600,256	5,235,357,473	3,808,825,463	3,460,607,027
Lease Obligations					
Administration	249,740,448	290,920,004	324,476,309	329,478,727	328,904,687
Auditor's Office	1,401,957	2,569,676	1,933,522	2,658,618	3,172,166
Environmental Protection, Department of	25,311,667	-	-	-	-
Fairmont State College	536,099	614,186	803,781	59,337	222,496
Glenville State College	200,228	389,810	594,049	815,692	815,266
Health & Human Resources	28,764,415	32,054,999	4,643,333	6,715,416	8,693,333
Legislature	-	-	-	-	-
House of Delegates	-	-	28,375	95,226	160,350
Marshall University	5,809,848	6,349,286	5,974,297	6,487,071	3,862,248
Marshall University Graduate College	4,052,229	4,498,005	4,925,148	5,334,452	5,748,575
Natural Resources	1,459,162	2,258,997	993,024	1,396,635	107,855
Northern Community College	75,115	99,529	123,091	152,800	508,671
Parkway Authority	1,146,584	2,004,397	1,462,828	2,039,324	-
Public Service Commission	4,740,000	-	-	-	-
Shepherd College	473,359	611,277	148,216	278,171	278,171
Southern WV Comm. & Tech. College	-	-	-	-	-
Revenue, Department of	269,270	581,781	883,107	1,176,250	1,572,843
Veterans Affairs	9,232,499	9,425,832	9,612,499	9,794,166	9,830,000
West Liberty State College	-	710,100	710,635	929,166	1,209,187
WV Network	7,881	12,317	5,015	38,785	575,967
WV State Police	508,065	571,265	622,266	686,558	766,131
WV University	15,435,971	23,493,878	13,804,735	9,062,070	11,416,352
WVU at Parkersburg	3,316,991	-	42,764	95,362	148,433
WVU - Institute of Technology	11,963,935	10,328,052	10,827,639	124,787	239,907
WVU - Institute of Technology CTC	211,691	-	-	-	-
Total Lease Obligations	364,657,414	387,493,391	382,614,633	377,418,613	378,232,638
Notes/Other Debt					
Housing Development Fund	-	-	-	-	-
Total Notes/Other Debt	-	-	-	-	-
Grand Total	6,890,540,940	6,725,764,966	6,904,916,262	5,535,990,568	5,259,418,575

*Bonded Indebtedness information provided by the West Virginia State Treasurer's Office

Budgetary Fund Balances

BUDGETARY FUND	BEGINNING BALANCE 07/1/2008	REVENUES	DISBURSEMENTS	NET INVESTMENTS	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCE 06/30/2009
GENERAL REVENUE	550,403,269	3,587,812,649	(2,713,771,849)	-	340,571,696	(1,284,228,893)	480,786,872
HIGHWAY FUND	8,662,795	1,192,821,155	(1,174,929,913)	39,162,164	21,023,958	(77,648,139)	9,092,020
NATURAL RESOURCES FUND	5,434,495	20,396,599	(24,081,415)	4,186,393	703,523	(1,580,912)	5,058,683
GENERAL SCHOOL FUND	-	-	-	-	-	-	-
CONSOL. INVESTMENT FUND	(1,608,939,862)	29,531,300	-	(73,762,024)	(8,000,000)	(15,150,268)	(1,676,320,854)
CONSOLIDATED FEDERAL	23,571,835	2,776,762,284	(629,712,273)	1,218,029	78,955	(2,137,509,751)	34,409,079
SPECIAL REVENUE - DEPARTMENT	1,531,031,667	3,150,172,057	(3,242,740,040)	(99,915,161)	2,332,576,836	(2,294,446,250)	1,376,679,109
SPECIAL REVENUE - HIGHER ED.	27,680,089	872,976,433	(937,481,862)	(40,166,758)	250,831,399	(140,656,460)	33,182,841
HUMAN SERVICES	43,840,088	218,051,986	(2,817,986,602)	(17,993,480)	2,959,595,222	(253,819,839)	131,687,375
PUBLIC EMPLOYEES RETIREMENT	183,010	(633,930,402)	(238,508,324)	896,550,508	249,244,318	(273,514,950)	24,160
TEACHERS RETIREMENT	7,185,200	81,668,610	(462,616,146)	47,072,273	1,897,285,823	(1,565,170,161)	5,425,599
WVU MEDICAL SCHOOL	48,222	16,198,157	(18,021,184)	1,968,132	193	(186,300)	7,220
	589,100,808	11,312,460,828	(12,259,849,608)	758,320,076	8,043,911,923	(8,043,911,923)	400,032,104

General Revenue Fund

CASH BALANCE JUNE 30, 2009		480,786,872
PRIOR YEARS' REFUNDS JULY 2009		4,520
LESS:		
REAPPROPRIATED TO 2010 FISCAL YEAR	432,621,481	
ACCRUED LIABILITIES PAID IN JULY 2009	26,034,028	
REVENUE SHORTFALL RESERVE FUND TRANSFER	<u>11,067,941</u>	
		<u>469,723,450</u>
ACCUMULATED BUDGETARY SURPLUS AS OF JULY 31, 2009		
FOR FISCAL YEAR ENDED JUNE 30, 2009		<u>11,067,942</u>

Revenue Shortfall Reserve Fund and Revenue Shortfall Reserve Fund Part - B

West Virginia Code, Chapter 11B, Article 2, Section 20 created the Revenue Shortfall Reserve Fund (Rainy Day Fund). Fifty percent of all surplus general revenue balances, if any, determined to have accrued during the fiscal year just ended are to be transferred into the fund. The fund must be funded continuously and on a revolving basis up to an aggregate amount not to exceed ten percent of the total appropriations from the general revenue fund for the fiscal year just ended.

Not earlier than the first day of November of each calendar year, if the state's fiscal circumstances are such as to otherwise trigger the authority of the Governor to reduce appropriations, the Governor may, in lieu of imposing a reduction in appropriations, request an appropriation by the Legislature from the revenue shortfall reserve fund.

Prior to the thirty-first day of October in any fiscal year in which revenues are inadequate to make timely payments of the state's obligations, the Governor may by executive order, after first notifying the presiding officers of both houses of the Legislature in writing, borrow funds from the revenue shortfall reserve fund. The amount of funds borrowed under this subsection cannot exceed one and one half percent of the general revenue estimate for the fiscal year in which the funds are to be borrowed, or the amount the Governor determines is necessary to make timely payment of the state's obligations, whichever is less. Any funds borrowed must be repaid, without interest, and credited to the revenue shortfall reserve fund within ninety days.

West Virginia Code, Chapter 11B, Article 2, Section 20 also created the Revenue Shortfall Reserve Fund - Part B. The Part B portion consists of moneys transferred from the West Virginia Tobacco Settlement Medical Trust Fund, repayments made of the loan from the West Virginia Tobacco Settlement Medical Trust Fund to the West Virginia Mutual Insurance Company, and all interest and other return earned on the moneys in the Revenue Shortfall Reserve Fund - Part B. Moneys in the Revenue Shortfall Reserve Fund - Part B may be expended solely for the same purpose of the "regular" Revenue Shortfall Reserve Fund and only after all the moneys in the Revenue Shortfall Reserve Fund have been expended.

Revenue Shortfall Reserve Fund and Revenue Shortfall Reserve Fund Part-B

	TRANSFERS IN	TRANSFERS OUT	FISCAL YEAR BALANCE
REVENUE SHORTFALL RESERVE FUND			
BALANCE JULY 1, 2008			289,801,853
<u>TRANSFERS FOR FY 2009:</u>			
TRANSFER OUT - JULY 1, 2008 GENERAL REVENUE LOAN		(58,000,000)	
TRANSFER IN - AUGUST 01, 2008	17,713,894		
TRANSFER OUT - AUGUST 27, 2008		(75,129)	
REPAYMENT OF JULY 1, 2008 CASH FLOW TRANSFER SEPTEMBER 25, 2008	58,000,000		
TOTAL TRANSFERS IN	75,713,894		
TOTAL TRANSFERS OUT		(58,075,129)	
INVESTMENT EARNINGS (LOSSES)*	(44,321,045)		
TRANSFER CIVIL CONTINGNET FUND - FLOOD MAY 2009		(26,500,000)	
FY 2009 NET INCREASE (DECREASE)			<u>(53,182,280)</u>
BALANCE JUNE 30, 2009			<u>236,619,573</u>

REVENUE SHORTFALL RESERVE FUND PART - B

BALANCE JULY 1, 2008			291,275,043
TRANSFER IN - Fiscal Year 2009	1,615,956		
PRINCIPAL AND INTEREST REPAYMENTS FROM WEST VIRGINIA MUTUAL INSURANCE COMPANY	8,117,438		
INVESTMENT EARNINGS (LOSSES)*	(65,002,434)		
FY 2009 NET INCREASE (DECREASE)			<u>(55,269,040)</u>
BALANCE JUNE 30, 2009			<u>236,006,003</u>

*NOTE: Investment Earnings (Losses) for the Revenue Shortfall Reserve Fund and the Revenue Shortfall Reserve Fund Part - B include both unrealized gains and losses.

Personal Income Tax Refund Reserve Fund

The West Virginia State Treasurer's Office retains an amount as the State Tax Commissioner may determine to be necessary for refunds of personal income tax to which taxpayers are entitled. The State Treasurer, after reserving refund funds, will on or before the tenth day each month, remit all interest, penalties and taxes to the general fund of the State Treasury.

	TRANSFERS IN	TRANSFERS OUT	FISCAL YEAR BALANCES
BALANCE JULY 1, 2008			45,019,319
<u>TRANSFERS FOR FY 2009:</u>			
5/28/2009		(28,776,350)	
5/27/2009		(2,368,425)	
5/19/2009		(3,451,215)	
5/13/2009		(2,585,632)	
6/3/2009		(2,256,818)	
6/9/2009		(1,375,633)	
6/26/2009	20,000,000		
6/30/2009	<u>20,814,073</u>		
TOTAL TRANSFERS IN	40,814,073		
TOTAL TRANSFERS OUT		(40,814,073)	
FY 2009 NET INCREASE (DECREASE)			<u>0</u>
BALANCE JUNE 30, 2009			<u><u>45,019,319</u></u>

Revenue Collection

Revenues collected for State Government operations are deposited into various funds as provided by statute and the Constitution. Many of these funds are dedicated for specific purposes. They are carried in separate funds to be expended only for the purpose authorized by law. These funds include the General School fund, Highway fund, Federal funds, and various other funds designated as Special Revenue. Approximately 65% of all revenues collected during the 2009 fiscal year are classified as Special Revenue.

Revenues which are not dedicated for specific purposes are deposited into the General Revenue Fund and appropriated by the Legislature for the operation of the various departments, schools, and institutions (*inter-fund transfers excluded*).

Total revenues collected for the fiscal year 2009 amounted to 11.006 billion as compared to 11.917 billion for the previous fiscal year, a decrease of 911 million. Since 2005, the General Revenue Fund receipts have increased at an average annual rate of 2.73%. The decrease for fiscal year 2009 is summarized as follows:

	Revenue Increase Or (Decrease) (in millions)
General Revenue Fund	(27)
Highway Fund	(40)
Special Revenue Fund	(1,342)
Federal Fund	<u>498</u>
TOTAL NET DECREASE	<u><u>(911)</u></u>

Revenue by Source

	Fiscal Year 2009	% OF AMOUNT TO SOURCE	% OF SOURCE TO TOTAL
<u>GENERAL REVENUE FUND</u>			
BUSINESS & OCCUPATION TAX	150,292,700	3.85	
CONSUMER SALES TAX	1,110,017,434	28.45	
PERSONAL INCOME TAX	1,557,403,317	39.92	
LIQUOR PROFITS TRANSFERS	16,960,842	0.43	
RACING FEES	480,347	0.01	
BEER TAX & LICENSE	8,638,146	0.22	
CIGARETTE TAX	108,903,702	2.79	
ESTATE & INHERITANCE TAX	28,687	0.00	
BUSINESS & FRANCHISE TAX	1,936,116	0.05	
CHARTER TAX	423,696	0.01	
USE TAX	-	0.00	
PROPERTY TRANSFER TAX	8,537,130	0.22	
PROPERTY TAX	5,615,784	0.14	
INSURANCE TAX	103,322,336	2.65	
DEPARTMENTAL COLLECTIONS	14,597,288	0.37	
CORPORATE INCOME TAX	270,237,027	6.93	
MISCELLANEOUS	19,852,836	0.51	
MISCELLANEOUS TRANSFERS	129,636	0.00	
INTEREST INCOME	21,855,174	0.56	
VIDEO LOTTERY TRANSFERS	1,049,231	0.03	
SEVERANCE TAX	359,578,255	9.22	
BUSINESS FRANCHISE TAX	-	0.00	
TELECOMMUNICATIONS TAX	229,556	0.01	
SPECIAL REVENUE TRANSFER	-	0.00	
SMOKELESS TOBACCO TAX	6,190,897	0.16	
HB 102 LOTTERY TRANSFERS	127,900,000	3.28	
JOBS/GROWTH TAX RELIEF TRANSFER	-	0.00	
REFUNDABLE CR. REIMBURSEMENT - LOTTERY	7,371,723	0.19	
PRIOR YEARS REFUNDS	-	0.00	
TOTAL GENERAL REVENUE	3,901,551,860	100.00	35.45
<u>HIGHWAY TAX FUND</u>			
LICENSE & REGISTRATION	89,427,900	13.65	
PRIVILEGE TAX	150,793,697	23.02	
GASOLINE & MOTOR CARRIER	384,538,525	58.71	
WHOLESALE FUEL & USE TAX	-	0.00	
HIGHWAY LITTER CONTROL	1,673,488	0.26	
OTHER INCOME	26,452,529	4.04	
INTEREST INCOME	2,106,085	0.32	
TOTAL HIGHWAY TAX FUND	654,992,224	100.00	5.95

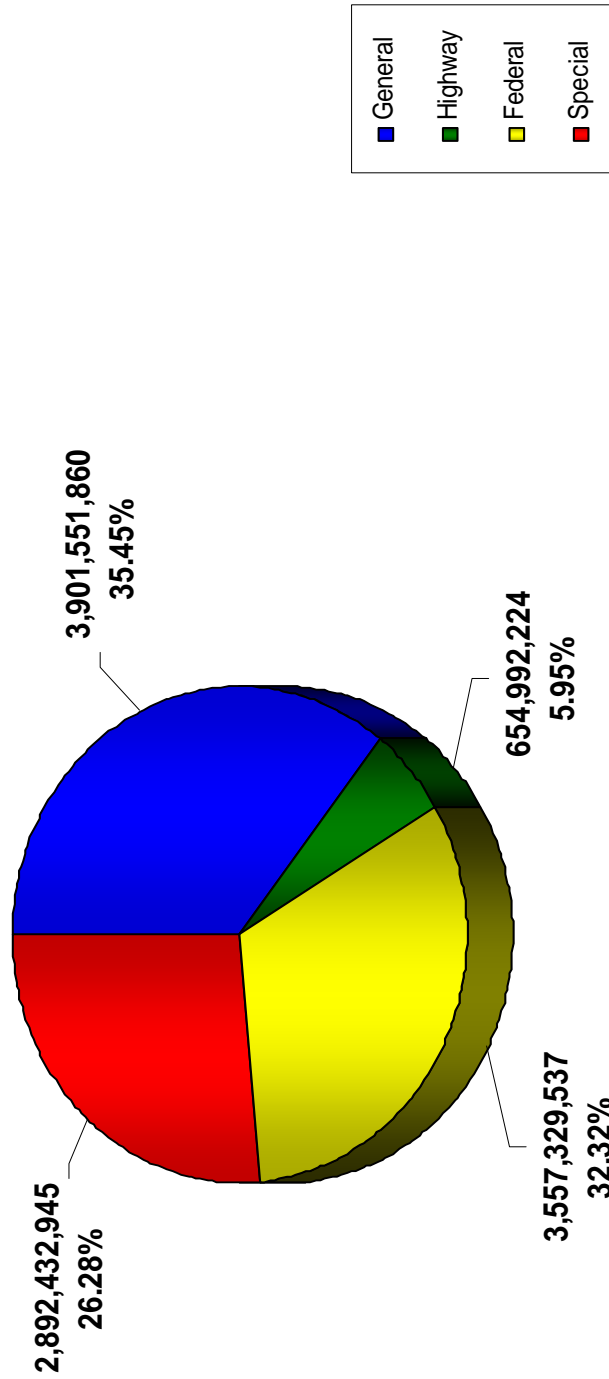
Revenue by Source (Continued)

Secretary Level Revenue by Source

	Fiscal Year 2009	% OF AMOUNT TO SOURCE	% OF SOURCE TO TOTAL
<u>FEDERAL FUNDS</u>			
ELECTED OFFICIALS	17,502,210	0.49	
LEGISLATIVE	1,212,480	0.03	
JUDICIAL	739,738	0.02	
EXECUTIVE	10,752,867	0.30	
ADMINISTRATION	37,438,406	1.05	
COMMERCE LABOR & ENVIR. RESOURCES	129,866,526	3.65	
EDUCATION (SCHOOL BOARD)	351,052,334	9.87	
EDUCATION & THE ARTS (HIGHER EDU.)	29,393,282	0.83	
HEALTH & HUMAN RESOURCES	2,355,173,631	66.21	
MILITARY AFFAIRS & PUBLIC SAFETY	99,277,078	2.79	
REVENUE	-	-	
TRANSPORTATION	477,257,969	13.42	
MISCELLANEOUS BOARDS & COMMISSIONS	47,663,016	1.34	
TOTAL FEDERAL FUNDS	3,557,329,537	100.00	32.32
<u>SPECIAL REVENUE</u>			
ELECTED OFFICIALS	388,362,908	13.43	
LEGISLATIVE	1,857,040	0.06	
JUDICIAL	1,370,717	0.05	
EXECUTIVE	515,696	0.02	
ADMINISTRATION	(404,883,618)	-14.00	
COMMERCE LABOR & ENVIR. RESOURCES	154,614,994	5.35	
EDUCATION (SCHOOL BOARD)	62,664,941	2.17	
EDUCATION & THE ARTS (HIGHER EDU.)	839,205,686	29.01	
HEALTH & HUMAN RESOURCES	261,965,940	9.06	
MILITARY AFFAIRS & PUBLIC SAFETY	54,670,377	1.89	
REVENUE	1,295,337,270	44.78	
TRANSPORTATION	97,197,658	3.36	
MISCELLANEOUS BOARDS & COMMISSIONS	139,553,336	4.82	
	2,892,432,945	100.00	26.28
GRAND TOTAL	11,006,306,566		100.00

Revenue by Source

Fiscal Year 2009



General Revenue by Source

5 YEAR TREND

SOURCE OF REVENUE	Fiscal Year 2009	Fiscal Year 2008	Fiscal Year 2007	Fiscal Year 2006	Fiscal Year 2005
BUSINESS & OCCUPATION TAX	150,292,700	150,822,471	180,748,060	185,456,897	182,460,781
CONSUMER SALES TAX *	1,110,017,434	991,993,789	1,002,596,110	1,012,450,612	960,172,426
PERSONAL INCOME TAX	1,557,403,317	1,518,746,238	1,360,511,071	1,297,720,394	1,170,087,478
LIQUOR PROFIT TRANSFERS	16,960,842	15,211,048	13,211,351	11,508,649	11,043,765
RACING FEES	480,347	993,500	1,118,000	1,089,011	1,370,000
BEER TAX AND LICENSES	8,638,146	8,665,762	8,433,927	8,547,760	8,332,550
CIGARETTE TAX	108,903,702	109,152,254	106,570,122	107,118,357	98,065,896
ESTATE & INHERITANCE TAX	28,687	46,046	199,364	591,724	4,797,239
BUSINESS & FRANCHISE TAX	1,936,116	2,291,866	1,290,955	1,818,860	1,953,552
CHARTER TAX	423,696	3,950,720	6,918,318	5,361,113	6,690,261
USE TAX	-	117,828,102	126,934,815	113,315,058	102,950,409
PROPERTY TRANSFER TAX	8,537,130	11,698,879	12,248,630	13,658,145	12,171,339
PROPERTY TAX	5,615,784	5,349,986	4,794,308	4,590,635	4,282,076
INSURANCE TAX	103,322,336	103,196,255	97,576,395	95,655,187	97,711,652
DEPARTMENTAL COLLECTIONS	14,597,288	16,219,539	14,701,687	13,834,314	13,070,692
CORPORATE INCOME TAX	270,237,027	388,017,365	358,388,437	347,569,611	280,788,003
MISCELLANEOUS	19,852,836	1,208,787	1,155,231	4,048,186	937,195
MISCELLANEOUS TRANSFERS	129,636	642,958	2,817,177	685,179	613,723
INTEREST INCOME	21,855,174	52,713,407	52,836,843	34,411,122	13,193,172
VIDEO LOTTERY TRANSFERS	1,049,231	317,565	1,091,136	829,929	1,020,391
SEVERANCE TAX	359,578,255	338,176,521	312,245,598	314,726,682	248,067,923
TELECOMMUNICATIONS TAX	229,556	303,160	(380,003)	(430,021)	8,739,561
SPECIAL REVENUE TRANSFER	-	-	-	-	40,756,041
SMOKELESS TOBACCO TAX	6,190,897	5,516,525	4,822,604	4,909,270	4,758,872
HB 102 LOTTERY TRANSFERS	127,900,000	77,900,000	77,900,000	77,900,000	226,991,000
REFUNDABLE CR. REIMBURSEMENT - LOTTERY	7,371,723	7,325,477	3,991,548	4,035,650	3,804,119
PRIOR YEARS REFUNDS	-	-	93,871	159,942	283,189
TOTAL	3,901,551,860	3,928,288,220	3,752,815,555	3,661,562,266	3,505,113,305

* Fiscal Year 2009 Includes both Consumer Sales Tax and Use Tax

Highway Tax Fund

	5 YEAR TREND			
	Fiscal Year 2009	Fiscal Year 2008	Fiscal Year 2007	Fiscal Year 2006
LICENSE & REGISTRATION	89,427,900	86,396,410	87,057,668	86,976,200
PRIVILEGE TAX	150,793,697	169,463,397	173,306,253	171,478,896
GASOLINE & MOTOR CARRIER	384,538,525	404,222,669	349,171,785	320,757,360
HIGHWAY LITTER CONTROL	1,673,488	1,878,247	1,549,254	1,691,426
OTHER INCOME	26,452,529	25,990,273	6,758,291	6,206,592
INTEREST INCOME	2,106,085	7,006,708	5,856,101	4,005,789
TOTAL	654,992,224	694,957,704	623,699,352	591,116,263
				585,414,423

Governmental Funds Revenue By Source

SECRETARY LEVEL REVENUE BY SOURCE

5 YEAR TREND

FEDERAL FUNDS	FY 2009	FY 2008	FY 2007	FY 2006	FY 2005
ELECTED OFFICIALS	17,502,210	16,797,492	15,018,665	15,268,559	15,912,421
LEGISLATIVE	1,212,480	2,056,705	1,485,950	544,900	646,000
JUDICIAL	739,738	680,648	736,917	204,294	8,724
EXECUTIVE	10,752,867	14,995,901	15,274,980	14,166,827	15,241,820
ADMINISTRATION	37,438,406	35,943,374	37,103,914	34,218,408	33,332,880
COMMERCE LABOR & ENVIR. RESOURCES	129,866,526	112,275,642	124,388,721	132,356,434	179,292,994
EDUCATION (SCHOOL BOARD)	351,052,334	319,228,794	337,363,350	337,615,402	310,866,477
EDUCATION & THE ARTS (HIGHER EDUCATION)	29,393,282	32,413,074	38,619,465	35,188,205	35,498,591
HEALTH & HUMAN RESOURCES	2,355,173,631	2,044,121,233	1,966,118,085	1,953,235,123	1,956,857,891
MILITARY AFFAIRS & PUBLIC SAFETY	99,277,078	57,873,662	57,494,453	69,186,373	122,551,926
REVENUE	-	-	363,377	513,130	126,827
TRANSPORTATION	477,257,969	382,230,570	410,497,919	418,951,075	453,499,331
MISCELLANEOUS BOARDS & COMMISSIONS	47,663,016	40,690,855	49,658,846	47,656,403	52,850,852
TOTAL FEDERAL FUNDS	3,557,329,537	3,059,307,950	3,054,124,642	3,059,105,133	3,176,686,734
SPECIAL REVENUE					
ELECTED OFFICIALS	388,362,908	371,905,187	373,387,254	380,201,751	339,349,911
LEGISLATIVE	1,857,040	38,150	2,083,023	1,951,694	1,976,933
JUDICIAL	1,370,717	1,393,212	1,273,511	1,398,081	1,350,777
EXECUTIVE	515,696	760,058	529,421	414,898	391,848
ADMINISTRATION	(404,883,618)	836,540,562	3,130,311,187	1,679,370,571	1,577,640,544
COMMERCE LABOR & ENVIR. RESOURCES	154,614,994	180,016,154	279,970,760	659,083,337	1,009,333,874
EDUCATION (SCHOOL BOARD)	62,664,941	63,733,428	52,617,714	39,761,103	184,200,904
EDUCATION & THE ARTS (HIGHER EDUCATION)	839,205,686	829,701,717	819,463,445	713,688,847	613,657,502
HEALTH & HUMAN RESOURCES	261,965,940	263,815,301	265,445,988	270,730,899	245,260,824
MILITARY AFFAIRS & PUBLIC SAFETY	54,670,377	121,229,418	76,357,543	73,556,422	72,213,897
REVENUE	1,295,337,270	1,440,303,481	1,867,572,796	1,596,825,351	1,259,609,019
TRANSPORTATION	97,197,658	12,219,991	131,655,709	13,750,573	15,501,061
MISCELLANEOUS BOARDS & COMMISSIONS	139,553,336	112,983,303	121,788,441	64,524,578	57,971,569
TOTAL SPECIAL REVENUE	2,892,432,945	4,234,639,962	7,122,456,792	5,495,258,105	5,378,458,663

Expenditure Summary

The expenditures presented in this section are detailed to show total expenditures by function of State Government.

Expenditures from appropriated funds shown in this report include those for the month beginning July 1, 2008 and ending June 30, 2009.

Total expenditures for the fiscal year were \$12.118 billion compared to \$11.487 billion for the previous year, an increase of \$631 million or 5.5%. Inter-fund transfers-out has been excluded.

	Expenditures Increase Or (Decrease) (In millions)
Education	142
Highways	156
Health & Welfare	277
Other Governmental Costs	56
Debt Service	<u>0</u>
TOTAL NET INCREASE	<u>631</u>

All special revenue operating funds for state colleges and universities are included under Education. These funds include student housing, bookstore operation, and various other student activities.

Expenditures By Function

	EXPENDITURE AMOUNT	% OF AMOUNT TO FUNCTION	% OF AMOUNT TO TOTAL
<u>EDUCATION</u>			
AID TO COUNTIES ⁽¹⁾	1,466,455,766	42.93	
WVU MEDICAL SCHOOL	41,438,571	1.21	
COLLEGES & UNIVERSITIES	1,285,228,918	37.61	
SCHOOLS FOR THE DEAF & THE BLIND	13,384,793	0.39	
ADMINISTRATION & SERVICES	67,018,950	1.96	
OTHER EDUCATIONAL	543,372,934	15.90	
TOTAL EDUCATION	3,416,899,932	100.00	28.20
<u>HIGHWAYS</u>			
CONSTRUCTION & MAINTENANCE	1,158,852,240	100.00	
TOTAL HIGHWAYS	1,158,852,240	100.00	9.56
<u>HEALTH & WELFARE</u>			
PUBLIC ASSISTANCE & ADMINISTRATION	2,882,213,318	77.64	
PENAL & CORRECTIONAL	157,868,058	4.25	
CHARITABLE & WELFARE INSTITUTION	36,544	0.00	
GENERAL HEALTH SERVICES	622,248,660	16.76	
VOCATIONAL REHABILITATION	50,129,740	1.35	
TOTAL HEALTH	3,712,496,320	100.00	30.63
<u>OTHER GOVERNMENTAL COSTS</u>			
LEGISLATIVE & JUDICIAL	136,518,219	3.58	
EXECUTIVE & FISCAL	1,908,979,585	50.08	
BUSINESS & INDUSTRIAL	201,667,344	5.29	
AGRICULTURE	41,146,552	1.09	
CONSERVATION & DEVELOPMENT	308,074,154	8.08	
PROTECTION	205,569,998	5.39	
EMPLOYMENT PROGRAMS	79,995,106	2.10	
UNCLASSIFIED SERVICES	25,531,685	0.67	
RETIREMENT BENEFITS	904,049,205	23.72	
TOTAL OTHER COSTS	3,811,531,848	100.00	31.45
<u>DEBT SERVICE</u>			
OTHER DEBT SERVICE	18,753,737	100.00	
TOTAL DEBT SERVICE	18,753,737	100.00	0.16
TOTAL EXPENDITURE FOR FY 2009	12,118,534,077		100.00

(1) Includes (\$49,839,994.00) transferred to Teacher's Retirement System

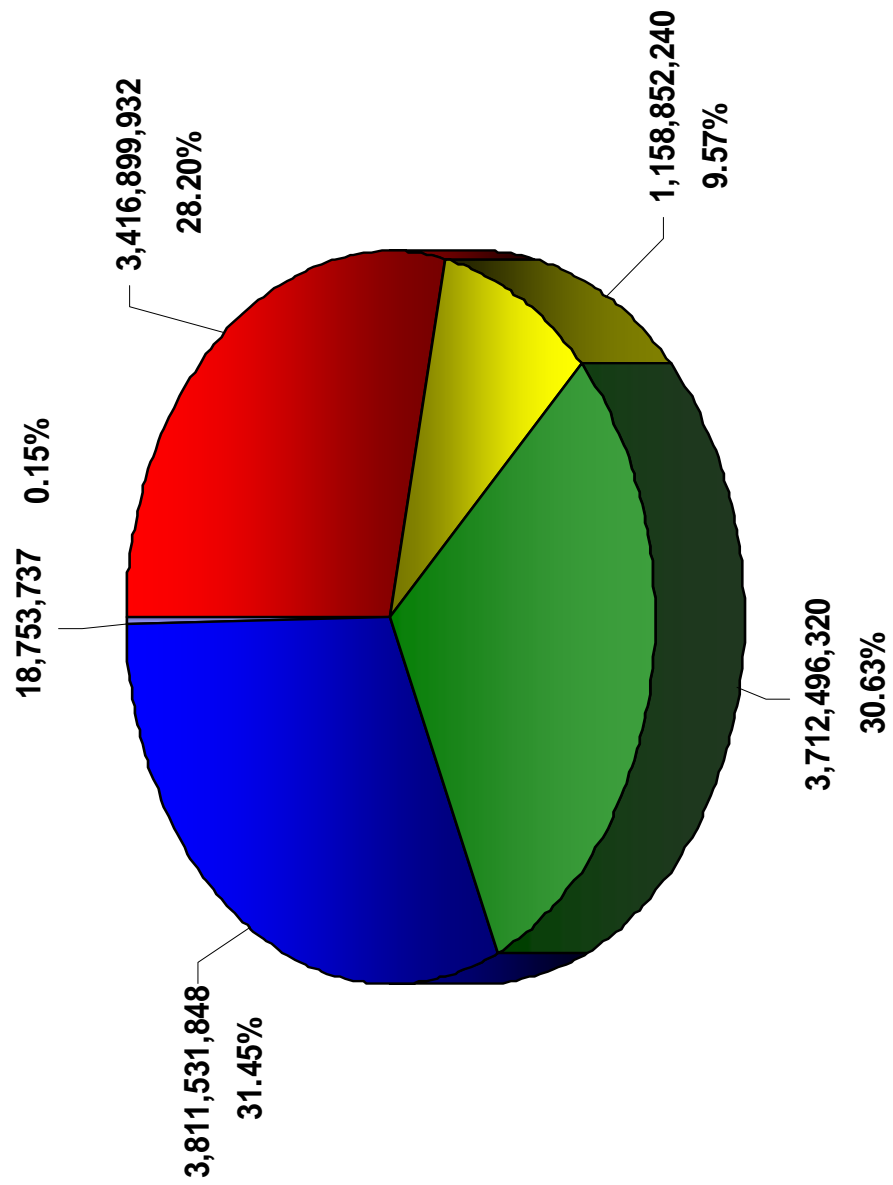
Expenditures by Fund Recapitulation

FUNCTION GROUP	GENERAL REVENUE	HIGHWAYS	GENERAL SCHOOL	HUMAN SERVICES	SPECIAL REVENUE	TOTAL
EDUCATION ⁽¹⁾	1,914,737,422	-	-	-	1,502,162,510	3,416,899,932
HIGHWAYS	-	1,147,788,925	-	-	11,063,315	1,158,852,240
HEALTH & WELFARE	358,861,154	-	-	2,817,986,602	535,648,564	3,712,496,320
OTHER GOVERNMENTAL COSTS	476,208,386	26,816,639	-	-	3,308,506,823	3,811,531,848
DEBT SERVICE	-	-	-	-	18,753,737	18,753,737
TOTAL EXPENDITURE	<u>2,749,806,962</u>	<u>1,174,605,564</u>	<u>-</u>	<u>2,817,986,602</u>	<u>5,376,134,949</u>	<u>12,118,534,077</u>

(1) Includes (\$49,839,994) transferred to Teacher's Retirement System

Expenditures by Function

Fiscal Year 2009



Purchasing Card Program

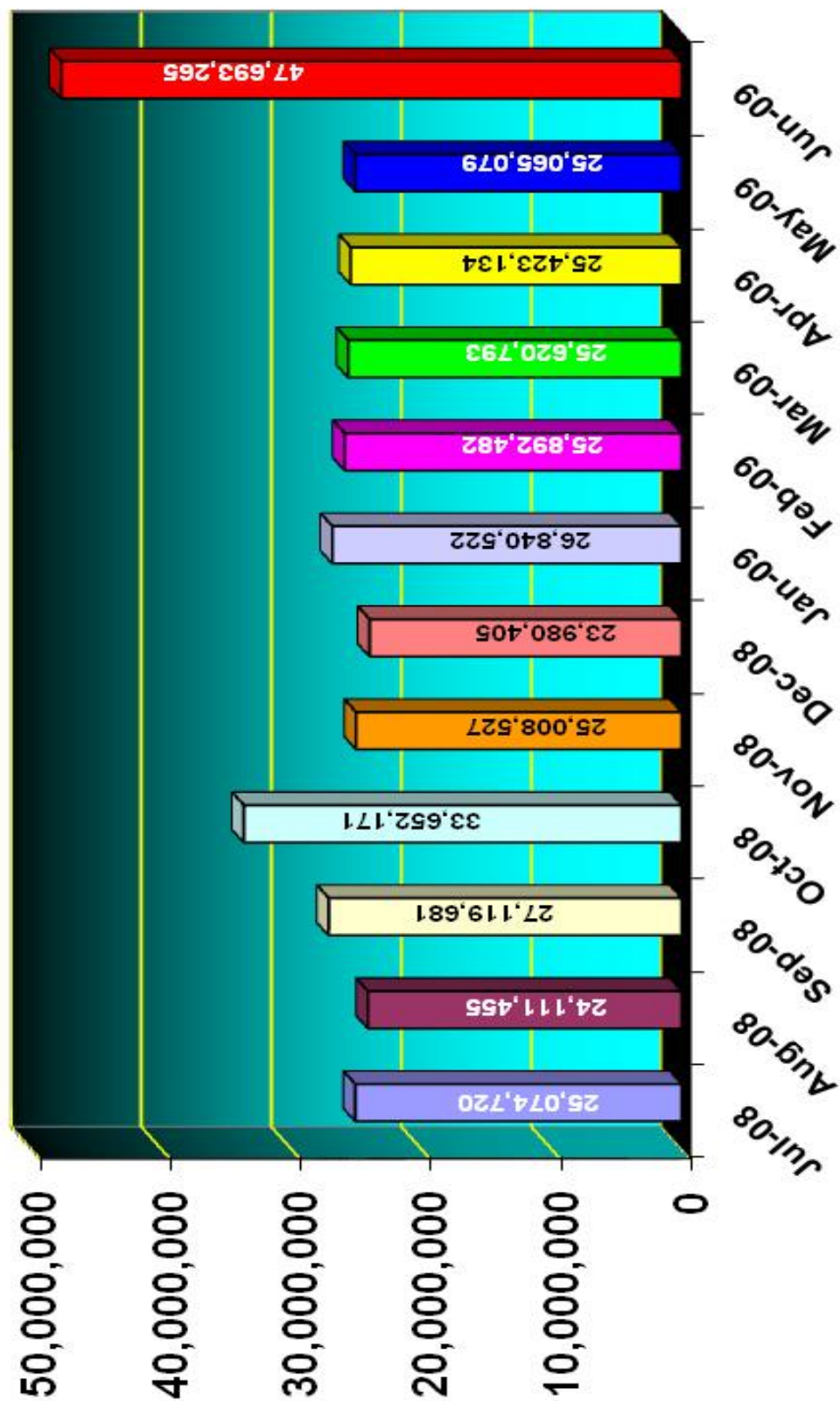
West Virginia Code, Chapter 12, Article 3, Section 10a authorized the State Purchasing Card Program.

The Auditor, in cooperation with the Secretary of the Department of Administration, may establish a state purchasing card program for the purpose of authorizing all spending units of state government to use a purchasing card as an alternative payment method when making small dollar purchases.

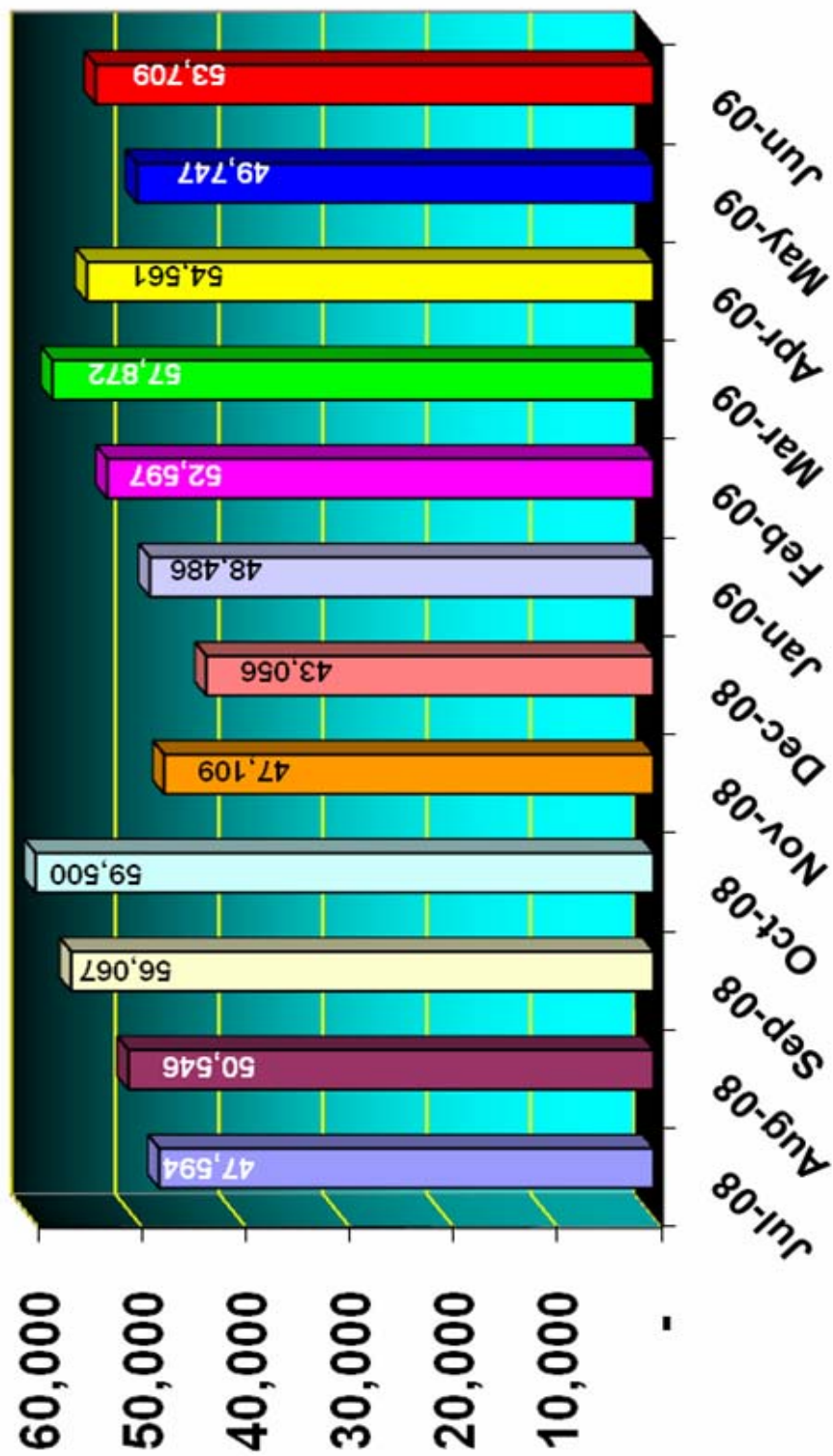
The Purchasing Card Program offers agencies an efficient method of payment when making small dollar purchases, as well as the opportunity to streamline local procedures or establish controls for the procurement and payment of goods or services. This program reduces the volume of accounts payable transactions and the associated administrative costs by eliminating vendor invoices and consolidating multiple payments into one monthly payment to the card issuer; vendors are paid directly by the card issuer within 2 – 3 business days. This payment enhancement allows the State to realize significant savings from more competitive pricing on goods and services. State agencies can request that cards be issued with varying cost centers. This helps facilitate better cost allocation, improved management reporting, and greatly simplifies the monthly reconciliation process.

During the 2009 fiscal year, the Purchasing Card Program processed approximately 620,844 transactions which accounted for \$335.4 million of state level expenditures. This represents an increase over the prior fiscal year of 20,386 transactions and an increase of \$71.7 million of expenditures.

Monthly Total Dollar Amount July 08-June 09



Monthly Transaction Volume July 08-June 09



Public Utilities

Most major public utility companies operating within the State of West Virginia provide services in more than one county. The responsibility of assessing the property of those companies falls upon the Board of Public Works.

Pursuant to Chapter 11, Article 6 of the West Virginia Code, all public utility companies operating within the State must file an annual report with the Department of Tax and Revenue which in turn recommends a tentative assessment for each public utility company. Upon completion of hearings and a final assessment by the Board of Public Works, the State Auditor's Office allocates the assessed values of public utility companies to each taxing entity. These values are added to the values set by each county assessor and become part of the basis for the tax levy rates. The State Auditor's Office in turn prepares the annual tax billing statements for each public utility company.

The State Auditor's Office mailed tax billing statements in excess of 160 million dollars during fiscal year 2009. Upon receipt by the State Auditor's Office, tax collections are returned to the appropriate taxing entity. Of the tax collected, 65 percent was allocated to boards of education, 32 percent was allocated for county and municipal purposes and the remaining 3 percent was allocated to the Municipal Bond Commission.

Public Utilities

Distributed to:	Counties:	43,716,053
	Schools:	104,326,304
	Towns:	7,258,874
		<u>155,301,231</u>

Transferred to:	General Fund-State Share	710,132
	Municipal Bond Commission	4,696,573
		<u>5,406,705</u>

County	County and Municipal Purposes	Boards of Education	Grand Total	% of Amt. to Total
Barbour	126,536	171,660	298,196	0.20
Berkeley	578,783	2,434,836	3,013,619	2.04
Boone	722,131	1,488,189	2,210,320	1.49
Braxton	322,507	441,229	763,736	0.52
Brooke	266,024	575,234	841,258	0.57
Cabell	1,827,644	3,670,020	5,497,664	3.71
Calhoun	160,185	179,657	339,842	0.23
Clay	137,690	250,963	388,653	0.26
Doddridge	351,687	844,804	1,196,491	0.82
Fayette	1,273,148	2,513,601	3,786,749	2.56
Gilmer	420,230	641,346	1,061,576	0.72
Grant	1,602,850	2,337,992	3,940,842	2.66
Greenbrier	385,460	993,413	1,378,873	0.93
Hampshire	584,852	828,180	1,413,032	0.95
Hancock	278,418	700,413	978,831	0.66
Hardy	437,023	592,884	1,029,907	0.70
Harrison	3,375,403	8,059,173	11,434,576	7.72
Jackson	798,251	1,727,435	2,525,686	1.71
Jefferson	290,065	1,406,949	1,697,014	1.15
Kanawha	5,946,001	11,159,497	17,105,498	11.55
Lewis	1,090,878	2,487,888	3,578,766	2.42
Lincoln	476,198	1,025,789	1,501,987	1.01
Logan	660,056	1,378,370	2,038,426	1.38
Marion	849,105	2,081,539	2,930,644	1.98
Marshall	2,044,183	6,462,685	8,506,868	5.75
Mason	2,130,535	5,941,659	8,072,194	5.45

Public Utilities (Cont.)

County	County and Municipal Purposes	Boards of Education	Grand Total	% of Amt. to Total
McDowell	565,783	2,321,792	2,887,575	1.95
Mercer	1,076,167	3,187,106	4,263,273	2.88
Mineral	325,148	805,734	1,130,882	0.76
Mingo	862,663	2,554,815	3,417,478	2.31
Monongalia	1,158,609	3,612,999	4,771,608	3.22
Monroe	171,854	444,319	616,173	0.42
Morgan	227,167	678,506	905,673	0.61
Nicholas	298,181	682,064	980,245	0.66
Ohio	298,123	964,813	1,262,936	0.85
Pendleton	141,493	219,071	360,563	0.24
Pleasants	1,460,100	3,985,478	5,445,578	3.68
Pocahontas	225,169	339,180	564,349	0.38
Preston	957,780	1,764,211	2,721,991	1.84
Putnam	1,798,319	5,579,398	7,377,717	4.98
Raleigh	951,519	2,817,956	3,769,475	2.55
Randolph	546,921	742,502	1,289,423	0.87
Ritchie	258,236	423,039	681,275	0.46
Roane	258,289	264,282	522,571	0.35
Summers	425,160	576,788	1,001,948	0.68
Taylor	430,374	742,745	1,173,119	0.79
Tucker	77,321	131,502	208,823	0.14
Tyler	204,136	543,718	747,854	0.51
Upshur	258,357	557,735	816,092	0.55
Wayne	1,118,256	2,984,132	4,102,388	2.77
Webster	110,039	156,738	266,777	0.18
Wetzel	813,442	2,409,043	3,222,485	2.18
Wirt	108,815	203,221	312,036	0.21
Wood	733,687	2,108,368	2,842,055	1.92
Wyoming	719,101	2,129,645	2,848,746	1.92
TOTAL	43,716,053	104,326,304	148,042,357	100.00

Top 200 Vendors

This list is a compilation of companies which provided goods or services to the State of West Virginia during fiscal year 2009. It is presented by the West Virginia State Auditor's Office for *informational purposes only*. Certain companies which provide health care services for Medicaid coverage have been excluded.

COMPANY	CITY/STATE	TOTAL
1 WV PAVING INC	ATLANTA GA	\$97,416,374
2 BRAYMAN CONSTRUCTION CORP	SAXONBURG PA	\$54,814,333
3 AHERN & ASSOC INC	SOUTH CHARLESTON WV	\$53,444,628
4 KOKOSING CONSTRUCTION CO INC	COLUMBUS OH	\$42,343,673
5 ORDERS CONSTRUCTION CO INC	ST ALBANS WV	\$40,989,381
6 MOUNTAINEER CONTRACTORS INC	KINGWOOD WV	\$30,421,471
7 BIZZACK CONSTRUCTION LLC	LEXINGTON KY	\$27,209,910
8 KELLY PAVING INC	WILLIAMSTOWN WV	\$26,963,699
9 JF ALLEN CO	BUCKHANNON WV	\$26,904,649
10 UNISYS CORP	CHICAGO IL	\$24,126,778
11 MOUNTAINEER GRADING CO	ELKVIEW WV	\$22,573,066
12 ALLEGHENY POWER	GREENSBURG PA	\$22,493,103
13 WEXFORD HEALTH SOURCES INC	PITTSBURGH PA	\$20,945,894
14 MCGRAW HILL INC	CAROL STREAM IL	\$20,221,612
15 VERIZON	DALLAS TX	\$19,454,280
16 TEDCO CONSTRUCTION GROUP	CARNEGIE PA	\$17,881,491
17 AEP	CANTON OH	\$17,410,069
18 PRIMECARE MEDICAL OF WV INC	HARRISBURG PA	\$16,738,502
19 KANAWHA STONE CO INC	NITRO WV	\$14,449,145
20 POMEROY IT SOLUTIONS SALES CO INC	CINCINNATI OH	\$14,242,617
21 VELOTTA CO	SHARON CENTER OH	\$14,024,845
22 MARCH WESTIN CO INC	MORGANTOWN WV	\$13,798,021
23 DIAGEO AMERICAS INC	NORWALK CT	\$13,358,162
24 HEETER CONSTRUCTION INC	SPENCER WV	\$13,212,175
25 SCIENTIFIC GAMES INTL INC	ALPHARETTA GA	\$12,312,534
26 DELOITTE CONSULTING LP	PHILADELPHIA PA	\$12,286,505
27 NICEWONDER CONTRACTING INC	CHICAGO IL	\$12,213,524
28 CHARLES RYAN ASSOCIATES INC	COLUMBUS OH	\$11,446,679
29 BILCO CONSTRUCTION CO INC	SOUTH CHARLESTON WV	\$11,351,643
30 IBM CORP	CHARLESTON WV	\$10,945,094
31 ARAMARK	ATLANTA GA	\$10,695,027
32 MOTOROLA C&E	ATLANTA GA	\$10,652,073
33 BRICKSTEET MUTUAL INSURANCE CO	CHARLESTON WV	\$10,549,756
34 OHIO WV EXCAVATING CO	POWHATAN POINT OH	\$9,614,223
35 TRUMBULL CORP	PITTSBURGH PA	\$9,546,805
36 MORGANTOWN ENERGY ASSOCIATES	MORGANTOWN WV	\$9,081,724
37 GROUND BREAKERS INC	CLARKSBURG WV	\$9,078,106
38 MOUNTAINEER GAS	CHARLESTON WV	\$8,993,552
39 GUTTMAN OIL CO	ELKINS WV	\$8,850,482
40 CITY CONSTRUCTION CO INC	CLARKSBURG WV	\$8,279,331
41 STEPHENS AUTO CENTER	DANVILLE WV	\$7,990,394
42 VECELLIO & GROGAN INC	BECKLEY WV	\$7,632,916
43 MICHAEL BAKER JR INC	PITTSBURGH PA	\$7,427,050
44 AUTOMOTIVE RENTALS INC	PHILADELPHIA PA	\$7,216,112

Top 200 Vendors

COMPANY	CITY/STATE	TOTAL
45 MOSITES CONSTRUCTION CO	PITTSBURGH PA	\$7,172,453
46 SMH CONSTRUCTION CO	BECKLEY WV	\$7,104,056
47 FUTURE BRANDS LLC	DEERFIELD IL	\$7,070,812
48 DELL MARKETING LP	PITTSBURGH PA	\$7,067,297
49 PITNEY BOWES	LOUISVILLE KY	\$6,880,440
50 BROWN FORMAN BEVERAGES WORLDWIDE	CHICAGO IL	\$6,479,650
51 MEC CONSTRUCTION INC	BRIDGEPORT WV	\$6,475,540
52 SODEXO INC & AFFILIATES	HUNTINGTON WV	\$6,448,832
53 DICK CORP	PITTSBURGH PA	\$6,382,000
54 BBL CARLTON LLC	CHARLESTON WV	\$5,891,143
55 DOMINION HOPE	RICHMOND VA	\$5,861,570
56 WV TRACTOR CO	CHARLESTON WV	\$5,760,368
57 JEFFERSON ASPHALT PRODUCTS CO INC	CHARLES TOWN WV	\$5,649,436
58 PERNOD RICARD USA LLC	ATLANTA GA	\$5,443,873
59 MANHEIM CORP	PITTSBURGH PA	\$5,432,283
60 JOHNSON & LOPEZ PLLC	CHARLESTON WV	\$5,391,509
61 ELMO GREER & SONS LLC	LONDON KY	\$5,258,617
62 BBR DRILLING CO INC	BELMONT OH	\$5,187,565
63 DODD GENERAL CONTRACTORS CORP	BRIDGEPORT WV	\$5,153,248
64 DESIGN & PRODUCTION INC	LORTON VA	\$5,129,423
65 CAPITOL BUSINESS INTERIORS	CHARLESTON WV	\$4,885,732
66 BACARDI USA INC	ATLANTA GA	\$4,877,456
67 RESERVE ACCOUNT PITNEY BOWES	LOUISVILLE KY	\$4,823,113
68 MEADOWS STONE & PAVING INC	GASSAWAY WV	\$4,722,303
69 FAIRCHANCE CONSTRUCTION CO	FAIRCHANCE PA	\$4,543,773
70 HERITAGE EQUIPMENT INC	BECKLEY WV	\$4,482,865
71 EBS CO SUBSCRIPTION SERVICES	BIRMINGHAM AL	\$4,420,170
72 DIAGEO NORTH AMERICA INC	DALLAS TX	\$4,310,967
73 RADFORD & RADFORD	BECKLEY WV	\$3,949,788
74 TURMAN CONSTRUCTION LLC	HUNTINGTON WV	\$3,947,824
75 GREEN ACRES CONTRACTING CO	SCOTSDALE PA	\$3,866,068
76 LASH PAVING INC	COLERAIN OH	\$3,735,784
77 GRACIANO CORP	PITTSBURGH PA	\$3,676,121
78 MICROSOFT ENTERPRISE SERVICES	DALLAS TX	\$3,610,398
79 GREEN MOUNTAIN CO	CHARLESTON WV	\$3,572,541
80 HURRICANE CHEVROLET INC	HURRICANE WV	\$3,530,221
81 APAC ATLANTIC INC	ATLANTA GA	\$3,513,373
82 ARNOLD AGENCY	CHARLESTON WV	\$3,325,002
83 SAZERAC NORTH AMERICA INC	CHICAGO IL	\$3,258,020
84 WISEMAN CONSTRUCTION CO INC	CHARLESTON WV	\$3,217,335
85 POLICY STUDIES INC	CHICAGO IL	\$3,201,564
86 MAYNARD C SMITH CONSTRUCTION CO INC	CHARLESTON WV	\$3,182,204
87 SIDNEY FRANK IMPORTING	NEW ROCHELLE NY	\$3,180,997
88 MIDDLETOWN TRACTOR SALES	FAIRMONT WV	\$3,156,892
89 SAVAGE CONSTRUCTION CO INC	WHEELING WV	\$3,064,449
90 DANHILL CONSTRUCTION CO	GAULEY BRIDGE WV	\$3,045,097
91 BAYLISS & RAMEY INC	DUNBAR WV	\$3,041,258
92 ZMM INC	CHARLESTON WV	\$2,981,692
93 G & G BUILDERS INC	SCOTT DEPOT WV	\$2,894,781
94 COWGIRL UP INC	SIMPSON WV	\$2,854,950
95 FAST ENTERPRISES LLC	GREENWOOD VILLAGE CO	\$2,846,800
96 DAVIS H ELLIOT CO INC	LEXINGTON KY	\$2,806,240

Top 200 Vendors

COMPANY	CITY/STATE	TOTAL
97 ALADDIN FOOD MANAGEMENT SERVICES LLC	WHEELING WV	\$2,785,226
98 AM MINING CLAIMS SERVICE INC	BIRMINGHAM AL	\$2,771,654
99 HESS CORP	CHARLOTTE NC	\$2,737,529
100 NATL BUS SALES & LEASING INC	MARIETTA GA	\$2,643,578
101 CDI CORP	CHARLOTTE NC	\$2,633,060
102 BEBETTER NETWORKS INC	CHARLESTON WV	\$2,627,059
103 LYRYSIS	PHILADELPHIA PA	\$2,595,583
104 CECIL I WALKER MACHINERY CO	CHARLESTON WV	\$2,591,821
105 MCCOY CONSTRUCTION CO	SALT ROCK WV	\$2,563,216
106 POERIO INC	PITTSBURGH PA	\$2,538,330
107 EASTERN ARROW CORP INC	CHARLESTON WV	\$2,512,318
108 NEW ENTERPRISE STONE & LIME CO	NEW ENTERPRISE PA	\$2,510,136
109 LENOVO US INC	PITTSBURGH PA	\$2,495,837
110 OGLESBY CONSTRUCTION INC	NORWALK OH	\$2,491,530
111 BRAY & OAKLEY INS AGENCY INC	LOGAN WV	\$2,446,033
112 ERNST & YOUNG	PITTSBURGH PA	\$2,390,567
113 INTERSTATE ROAD MANAGEMENT CORP	HAZLETON PA	\$2,378,345
114 KLUG BROS INC	MOUNDSVILLE WV	\$2,370,286
115 APPALACHIAN PAVING & AGGREGATE LLC	LENORE WV	\$2,347,488
116 WV AM WATER CO	PITTSBURGH PA	\$2,344,639
117 NATURE CONSERVANCY	ELKINS WV	\$2,338,032
118 RADABAUGH TRUCKING INC	ARTHURDALE WV	\$2,315,930
119 HARRIS STRATEX NETWORKS OPERATING CORP	ATLANTA GA	\$2,293,571
120 W L CONSTRUCTION & PAVING INC	CHILHOWIE VA	\$2,240,924
121 URS CORP	ATLANTA GA	\$2,237,748
122 PARAMOUNT BUILDERS LLC	ST ALBANS WV	\$2,206,788
123 HDR ENGINEERING INC	OMAHA NE	\$2,188,866
124 ORACLE CORP	CHICAGO IL	\$2,179,710
125 ACS GOVERNMENT SYSTEMS INC	DALLAS TX	\$2,145,074
126 BARNES & NOBLE COLLEGE BOOKSTORES INC	BASKING RIDGE NJ	\$2,104,692
127 SUNGARD SCT INC	CHICAGO IL	\$2,103,923
128 HOKE BROTHERS CONTRACTING INC	UNION WV	\$2,091,899
129 INDEPENDENCE EXCAVATING INC	INDEPENDENCE OH	\$2,062,329
130 FLINT CONSTRUCTION CO INC	GASSAWAY WV	\$2,061,343
131 TRC ENGINEERS INC	CHARLESTON WV	\$2,057,657
132 FENWICK TECHNOLOGIES INC	CHARLESTON WV	\$2,052,331
133 TEAYS RIVER CONSTRUCTION CO	INSTITUTE WV	\$2,045,461
134 OPEN ROADS CONSULTING INC	CHESAPEAKE VA	\$2,007,338
135 KALKREUTH ROOFING & SHEET METAL INC	WHEELING WV	\$1,978,830
136 HNTB CORP	KANSAS CITY MO	\$1,922,712
137 LANDAU BUILDING CO	WEXFORD PA	\$1,888,389
138 COLLINS BUILDING & CONTRACTING INC	FLATWOODS WV	\$1,810,946
139 RUMMEL KLEPPER & KAHL LLP	KEYSER WV	\$1,802,314
140 SPRINT	KANSAS CITY MO	\$1,780,199
141 ACCENTURE LLP	CHICAGO IL	\$1,756,449
142 PUBLIC CONSULTING GROUP INC	BOSTON MA	\$1,737,966
143 BLACKTOP INDUSTRIES & EQUIP	KENOVA WV	\$1,736,248
144 MONTEBELLO BRANDS INC	BALTIMORE MD	\$1,734,011
145 PNGI CHARLES TOWN GAMING LLC	CHARLES TOWN WV	\$1,732,855
146 DELTA AIR LINES INC	ATLANTA GA	\$1,669,634
147 BERRY DUNN MCNEIL & PARKER LLC	PORTLAND ME	\$1,658,693

Top 200 Vendors

COMPANY	CITY/STATE	TOTAL
148 N F MANSUETTO & SONS INC	MARTINS FERRY OH	\$1,637,378
149 MULTIPLEX INC	SUMMERSVILLE WV	\$1,624,139
150 E T BOGGESS ARCHITECT INC	PRINCETON WV	\$1,622,102
151 HEAVEN HILL DISTILLERIES INC	BARDSTOWN KY	\$1,547,639
152 NATL ENGINEERING & CONTRACTING CO	CANONSBURG PA	\$1,520,000
153 HOWARD CONCRETE PUMPING INC	CUDDY PA	\$1,514,325
154 GLEN DALE MOTOR CO	GLEN DALE WV	\$1,511,036
155 MS CONSULTANTS INC	COLUMBUS OH	\$1,510,967
156 OVAL CONSTRUCTION MANAGEMENT LLC	CHARLESTON WV	\$1,509,820
157 RYCON CONSTRUCTION INC	PITTSBURGH PA	\$1,504,007
158 PALMER ENGINEERING CO	WINCHESTER KY	\$1,466,680
159 ALLIEDBARTON SECURITY SERVICES LLC	PHILADELPHIA PA	\$1,460,349
160 CARL WALKER CONSTRUCTION GROUP INC	PITTSBURGH PA	\$1,459,589
161 C3M INC SUMMIT HELICOPTERS INC	CLOVERDALE VA	\$1,458,782
162 E L ROBINSON ENGINEERING CO	CHARLESTON WV	\$1,448,163
163 THAXTON CONSTRUCTION CO INC	CHARLESTON WV	\$1,442,487
164 FAIRFAX IMAGING INC	CHANTILLY VA	\$1,434,159
165 JIM CONSTRUCTION INC	CHARLESTON WV	\$1,428,657
166 G A BROWN & SON INC	FAIRMONT WV	\$1,402,239
167 ARNETT & FOSTER PLLC	CHARLESTON WV	\$1,398,364
168 MODJESKI & MASTERS	MECHANICSBURG PA	\$1,396,250
169 FUGRO ROADWARE INC	ONTARIO CANADA	\$1,394,209
170 NORTH STAR PAINTING COMPANY INC	YOUNGSTOWN OH	\$1,384,084
171 MATHENY MOTOR TRUCK CO	PARKERSBURG WV	\$1,364,089
172 BASIL A CARPENTER EXCAVATING INC	CHARLESTON WV	\$1,362,410
173 ABMECH INC	WEST HOMESTEAD PA	\$1,357,843
174 T Y LIN INTL	ALEXANDRIA VA	\$1,356,428
175 BOGGS ROOFING INC	HUNTINGTON WV	\$1,350,422
176 CHAPMAN TECHNICAL GROUP LTD	SAINT ALBANS WV	\$1,348,222
177 MOET HENNESSY USA INC	NEW YORK NY	\$1,334,649
178 MEDSPHERE SYSTEMS CORP	CARLSBAD CA	\$1,332,303
179 RIDGE APARTMENTS	MORGANTOWN WV	\$1,330,494
180 ROCK BRANCH MECHANICAL INC	CHARLESTON WV	\$1,315,038
181 WATERFRONT PLACE HOTEL	MORGANTOWN WV	\$1,287,826
182 DIGITAL ALLY INC	KANSAS CITY MO	\$1,281,690
183 AVI FOODSYSTEMS INC	WARREN OH	\$1,281,242
184 WEST PAYMENT CENTER	CAROL STREAM IL	\$1,280,468
185 FIBERNET LLC	CHARLESTON WV	\$1,274,191
186 SAFECO INSURANCE CO OF AMERICA	SEATTLE WA	\$1,250,918
187 QUICK DELIVERY SERVICE INC	CANTON OH	\$1,212,126
188 CAMPBELL BUS LINES	SLIPPERY ROCK PA	\$1,205,000
189 MCKINNEY PROPERTIES OF WV INC	PITTSBURGH PA	\$1,191,883
190 CARRIER CORP	CHICAGO IL	\$1,178,597
191 BREWER & CO OF WV INC	CHARLESTON WV	\$1,160,361
192 HEWLETT PACKARD	ATLANTA GA	\$1,150,076
193 WFF FACILITY SERVICES	ST LOUIS MO	\$1,128,447
194 L J AVIATION	LATROBE PA	\$1,127,555
195 WV STEEL CORP	POCA WV	\$1,122,026
196 SHI INTL CORP	PHILADELPHIA PA	\$1,112,549
197 MCCOURT & SON CONSTRUCTION INC	SUTTON WV	\$1,087,943
198 FRONTIER	ROCHESTER NY	\$1,083,674
199 LOMBARDI DEVELOPMENT CO INC	FOLLANSBEE WV	\$1,050,248
200 CHAPMAN PRINTING CO INC	HUNTINGTON WV	\$1,043,068

Top 100 Purchasing Card Vendors

This list is a compilation of companies which provided goods or services to the State of West Virginia during fiscal year 2009 through the purchasing card. It is presented by the West Virginia State Auditor's Office for informational purposes only.

Company	Total
1 West Virginia Paving	\$17,188,164
2 Brick Street Mutual Insurance	\$14,181,126
3 Cargill Deicing Technology	\$13,653,115
4 Officemax Corporate	\$7,537,497
5 R.T. Rogers Oil Co	\$7,202,281
6 Guttman Oil Co	\$6,519,065
7 JF Allen Company	\$6,176,343
8 U.S. Foodservice Inc	\$5,093,999
9 Greer Industries Inc	\$4,826,366
10 WV Prison Industries	\$4,294,734
11 Dell Marketing LP	\$4,059,996
12 Mid-Atlantic Salt LLC	\$3,959,436
13 Wendlings Foodservice	\$2,817,984
14 MMM - Martin Marietta Aggregates	\$2,392,939
15 Liberty Distributors, Inc	\$2,263,798
16 Camden Materials, LLC	\$2,219,981
17 Boxley Aggregates of WV	\$2,100,746
18 Shelly and Sands Inc	\$2,045,513
19 Lowes Companies Inc	\$2,035,919
20 WW Grainger	\$1,884,621
21 Ricoh Americas Corp	\$1,863,690
22 WV Treasury	\$1,809,964
23 Gordon Food Service Inc	\$1,768,955
24 AT&T Mobility II LLC	\$1,703,035
25 Meadows Stone and Paving Inc	\$1,701,327
26 Capitol Business Interior	\$1,654,577
27 Pounding Mill Quarry	\$1,551,126
28 Lusher Trucking Co Inc	\$1,425,113
29 Belt Paving Inc	\$1,408,013
30 Office Depot	\$1,402,216
31 Unisource Worldwide Inc	\$1,249,905
32 Belmont Aggregates Inc	\$1,233,622
33 Wal-Mart Stores	\$1,226,311
34 Greenbrier Excavating and Paving	\$1,192,789
35 American Asphalt	\$1,190,528
36 KOMAX LLC	\$1,145,900
37 West Virginia Tractor Co	\$1,133,823
38 Marathon Ashland Petroleum LLC	\$1,108,898
39 State Electric Supply Co	\$1,106,412
40 Winans Sanitary Supply Co Inc	\$1,064,114
41 Middletown Tractor Sales	\$1,015,961
42 US Aggregates Inc	\$1,013,851
43 Valley Inc	\$981,089
44 Staples Inc	\$976,582
45 Fisher Scientific Company LLC	\$964,586
46 R.B.S. Inc	\$960,098
47 CDW Government	\$912,645
48 Enterprise	\$898,198
49 Tri-State Petroleum Corp	\$859,309

Top 100 Purchasing Card Vendors (Cont)

Company	Total
50 Jefferson Asphalt Product	\$838,072
51 Coca Cola Bottling Co	\$831,425
52 Xerox Corporation	\$821,363
53 Amazon.Com	\$814,855
54 SYSCO Corp	\$774,628
55 APOLLO Oil LLC	\$764,664
56 Klug Bros Inc 1	\$746,872
57 Pomeroy Computer Resource	\$741,372
58 Morgantown Printing and Binding	\$733,828
59 Central Cab Company	\$698,060
60 Flint Trading Inc	\$697,087
61 Apple Computer Inc	\$674,949
62 Appalachian Tire Products Inc	\$668,374
63 Minnesota Mining and Mfg	\$629,633
64 Potomac Construct Ind Inc	\$627,659
65 Express Employment Services	\$598,623
66 Central Supply Company	\$585,006
67 Matheny Motor Company Inc	\$581,428
68 Waste Management Inc	\$575,443
69 WVARF	\$568,268
70 US Airways Inc	\$562,781
71 Stuart M Perry #1	\$556,441
72 Office Depot	\$553,851
73 Cebridge Connections	\$553,474
74 Airgas Mid America Inc	\$545,596
75 Compaq Computer Corp	\$545,138
76 BK Mining and Construction	\$544,878
77 W. VA Electric Supply Co	\$536,083
78 Contech Construction Prod	\$517,025
79 Broughton Foods LLC	\$516,714
80 Bob Barker Company Inc	\$516,215
81 Shamblin Yard	\$515,507
82 Aarons Products Inc	\$513,675
83 VWR International Inc	\$496,990
84 Fairplain Tractor Sales Inc	\$495,151
85 Leslie Equipment Co	\$492,323
86 Thomson Learning Inc	\$489,946
87 Logan Corporation	\$487,131
88 The Thomson Corporation	\$482,627
89 Bruceton Petroleum Co	\$480,086
90 Fastenal Company	\$477,826
91 Charleston Newspaper	\$474,725
92 SODEXHO	\$469,800
93 American Block Co Inc	\$469,018
94 The Nutting Co Inc	\$468,201
95 Harris Oil Company Inc	\$465,774
96 The McGraw-Hill Companies	\$465,203
97 Allied Waste North Am	\$464,562
98 Ennstone Inc	\$463,220
99 Chapman Printing	\$462,852
100 Follett Higher Ed Group	\$455,911